

## INSTRUCTIONS FOR PREPARING CERTIFIED PAYROLL REPORTS

### **General:**

Contractors and subcontractors are required by law to submit certified payroll reports for work on projects covered by Ohio's Prevailing Wage Law. This form meets the reporting requirements established by Ohio Revised Code Chapter 4115. The use of this form is not mandatory. Employers may submit their own forms provided that all the required information is included.

### **Certified Payroll Heading:**

Employer name and address: Company's full name and address. Indicate if the company is a subcontractor. If so, list the name of the General or Prime.

Project: Name and location of the project, including county.

Contracting Public Authority: Name and address of the contracting public authority.

Week Ending: Month, day and year for the last day of reporting period.

Payroll Number: Indicates first, second, third, etc. payroll filed by the company for the project.

Page Indicator: Number of pages included in the report.

Project Number: Determined by the public authority. If there is no number, leave blank.

### **Payroll Information by Column:**

1. Employee Name, Address and Social Security Number: This information must be provided for all employees that perform physical labor on the project. **Corporate officers, partners and salaried employees are considered employees and must be paid the prevailing rate. Individual sole proprietors do not have to pay themselves prevailing rate but must report their hours on the job.**
2. Work Class: List classifications of work actually performed by employee. If unsure of work classification, consult the State Wage

and Hour Division. Employees working more than one classification should have separate line entries for each classification. Indicate what year/level for Apprentices. Be specific when using laborer and operator classifications; for example, Backhoe Operator or Asphalt Laborer.

3. Hours Worked, Day & Date: In the first row of column 3, enter days of pay period, for example: S M T W TH F S. The second row is for the date that corresponds with each day for the pay period. In the employee information section enter the number of hours worked on the prevailing wage project and which day the hours were worked. Separate rows are labeled for straight time(ST) hours and overtime (OT) hours. All hours worked after 40 must be paid at the appropriate overtime rate.
4. Project Total Hours: Total the hours entered for the pay period.
5. Base Rate: Enter actual rate per hour paid to the employee. The overtime hourly rate is time and one-half the base rate listed in the prevailing wage schedule plus fringe benefits at straight time rate. The prevailing wage schedule lists the base rate plus fringe benefit amounts. These amounts added together equal the total prevailing wage rate. Employers must pay this total amount in one of three ways:
  - a. Total rate may be paid in its entirety in the base rate(column) to the employee, in which case the cash designation will be checked for fringe benefits.
  - b. Total rate may be paid as listed in prevailing wage rate schedule with total fringe amounts paid to approved plans.
  - c. Total rate may be paid with a combination of base rate and fringe payments to approved plans in amounts other than those listed in schedule.
6. Project Gross: Enter total gross wages earned on the project for straight time and overtime. Project hours x base rate should equal gross.
7. Fringes: If fringe benefits are paid in the hourly base rate, indicate this by marking the cash space. If fringe benefits are paid to approved plans as listed in the prevailing wage rate schedule, mark the space Approved Plans. If fringe benefits are paid partially in the base rate and partially to approved plans, mark the space Cash and Approved plans. List the hourly amount paid to approved plans for each fringe. If payments are not made on a per hour basis, calculate the hourly fringe credit by dividing the yearly

employer contribution by the less of: hours actually worked in the year (these must be documented) or 2080. Fringe benefits include: Employer's share of health insurance, life insurance, retirement plan, bonus/profit sharing, sick pay, holiday pay, personal leave, vacation and education/training programs.

8. Total Hours All Jobs: Total all hours worked during the pay period.
9. Total Gross All Jobs: Gross amount earned in the pay period for all hours worked.
10. Self-explanatory.
11. Self-explanatory
12. Self-explanatory